Case Nos. 07-7757(CM) and 07-7941(CM)

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re: ENRON CREDITORS RECOVERY CORP., f/k/a Enron Corp., et al.

Debtors.

JPMORGAN CHASE BANK, N.A., CREDIT SUISSE FIRST BOSTON, DEUTSCHEBANK TRUST COMPANY AMERICAS, FARALLON CAPITAL MANAGEMENT, LLC, KING STREET CAPITAL L.P., REDWOOD PARTNERS, SILVER POINT CAPITAL L.P.,

Appellants,

-against-

THE BAUPOST GROUP, LLC, ABRAMS CAPITAL, LLC, ENRON CREDITORS RECOVERY CORP., f/k/a Enron Corp., et al.,

Appellees.

Appeal from the United States Bankruptcy Court for the Southern District of New York, Case No. 01-16034 (Jointly Administered)

RULE 7.1 STATEMENT OF ABRAMS CAPITAL, LLC

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Counsel for Appellees The Baupost Group, LLC and Abrams Capital, LLC Pursuant to Federal Rule of Civil Procedure 7.1, Abrams Capital, LLC states that it has no corporate parent, and no publicly-held corporation holds 10% or more of its interests.

Dated: November 2, 2007 Los Angeles, California

STUTMAN, TREISTER & GLATT Professional Corporation

By: /s/ Eric D. Winston

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